

**IN THE CLAIMS:**

Please amend the claims as follows:

Claims 1-33 (Cancelled)

34. (Currently amended) A semiconductor device comprising:

a substrate having a semiconductor region;

an insulating film formed over said semiconductor region, said insulating film including impurities;

an interconnection disposed on and in contact with a first region of an upper surface of said insulating film,

a silicon oxide film in contact with a second region of said upper surface of said insulating film;

a silicon nitride film formed on said silicon oxide film.

35. (Previously Presented) A semiconductor device as set forth in Claim 34, wherein said insulating film has a property of reflowing due to a heat treatment under predetermined conditions.

36. (Previously Presented) A semiconductor device as set forth in Claim 34, wherein said insulating film includes phosphorus.

37. (Previously Presented) A semiconductor device as set forth in Claim 34, wherein said insulating film includes boron and phosphorus.

38. (Previously Presented) A semiconductor device as set forth in Claim 34, wherein the surface of said insulating film is planarized.

39. (Previously Presented) A semiconductor device as set forth in Claim 36, wherein the surface of said insulating film is planarized.

40. (Previously Presented) A semiconductor device as set forth in Claim 34, wherein substantially the entire lower surface of said silicon nitride film is in contact with an upper surface of said silicon oxide film.

41. (Previously Presented) A semiconductor device as set forth in Claim 36, wherein substantially the entire lower surface of said silicon nitride film is in contact with an upper surface of said silicon oxide film.

42. (Previously Presented) A semiconductor device as set forth in Claim 34, further comprising, a part of said silicon oxide film formed over said interconnection; and a part of said silicon nitride film formed on said silicon oxide film.

43. (Currently amended) A semiconductor device comprising:  
a substrate having a semiconductor region;  
an insulating film formed over said semiconductor region, said insulating film including phosphorus;  
an interconnection disposed on and in contact with a first region of an upper surface of said insulating film,  
a silicon oxide film in contact with a second region of said upper surface of said insulating film;  
a silicon nitride film formed on said silicon oxide film.

44. (Previously Presented) A semiconductor device as set forth in Claim 43, wherein an upper insulating film including impurities is formed on said silicon nitride film.

45. (Previously Presented) A semiconductor device as set forth in Claim 44, wherein a surface of said upper insulating film is planarized.

46. (Currently amended) A semiconductor device as set forth in Claim 43, wherein said silicon oxide film provides ~~pull~~ tensile stress for said silicon ~~oxide~~ nitride film.

47. (Previously Presented) A semiconductor device as set forth in claim 43, wherein said insulating film includes phosphorus which concentration is 3.0 wt% or more.

48. (Previously Presented) A semiconductor device as set forth in claim 43, wherein a gate electrode is formed over said semiconductor region and said insulating film is formed over said gate electrode.

49-64. (Cancelled)